

House Bill 1083

By: Representatives Wilkinson of the 52nd and Willard of the 49th

A BILL TO BE ENTITLED
AN ACT

To amend Chapter 1 of Title 28 of the Official Code of Georgia Annotated, relating to general provisions applicable to the General Assembly, so as to revise provisions relative to members of the General Assembly who fail to file state income tax returns or are defaulters for state income taxes; to provide that upon a report of noncompliance by the state revenue commissioner, the member in question shall cooperate with the investigation of the matter and shall execute a limited power of attorney authorizing the state revenue commissioner to release certain information concerning the member; to provide that upon failure of a member to execute a limited power of attorney, the presiding officer of the member's chamber may subpoena certain taxpayer information from the state revenue commissioner; to provide for related matters; to provide an effective date and applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 1 of Title 28 of the Official Code of Georgia Annotated, relating to general provisions applicable to the General Assembly, is amended by revising Code Section 28-1-8.1, relating to members of the General Assembly who fail to file state income tax returns or are defaulters for state income taxes, as follows:

"28-1-8.1.

(a) The state revenue commissioner shall be required to report to the chairperson of the Senate Ethics Committee the name of any Senator who has not filed a Georgia personal income tax return required by law to be filed by the Senator, has outstanding Georgia personal income tax liabilities that have been finally determined to be due, or is a defaulter for state income taxes in violation of Article II, Section II, Paragraph III of the Constitution. The state revenue commissioner shall be required to report to the chairperson of the House Committee on Ethics the name of any Representative who has not filed a Georgia personal income tax return required by law to be filed by the Representative, has

outstanding Georgia personal income tax liabilities that have been finally determined to be due, or is a defaulter for state income taxes in violation of Article II, Section II, Paragraph III of the Constitution.

(b) The state revenue commissioner shall give written notice by registered or certified mail, return receipt requested, or statutory overnight delivery of any report under this Code section to the member of the General Assembly who is to be named at least 30 days prior to making such report.

(c) Upon receipt of a report under this Code section, the chairperson of the committee to whom the report is made shall undertake an appropriate investigation of the matter and report the findings of the investigation to the presiding officer of his or her chamber. It is the intention of the General Assembly that a member of the General Assembly who is named in a report under this Code section shall cooperate in the investigation by the ethics committee chairperson and shall execute a limited power of attorney authorizing the state revenue commissioner to release to the chairperson, members of the ethics committee, and appropriate staff members:

(1) The tax years of any outstanding Georgia personal income tax returns not yet filed as of the date of execution of the limited power of attorney; and

(2) The tax years and amounts of any outstanding Georgia personal income tax liabilities finally determined to be due and not yet satisfied as of the date of execution of the limited power of attorney.

If a member of the General Assembly named in a report under this Code section does not execute such a limited power of attorney within ten business days after request by the ethics committee chairperson, then the presiding officer of that member's chamber may issue to the state revenue commissioner a subpoena for the information described in paragraphs (1) and (2) of this subsection, and the state revenue commissioner shall provide such information within ten business days after receipt of the subpoena to the presiding officer and the chairperson of the ethics committee of that member's chamber.

(d) Nothing in this Code section shall apply with respect to a tax return for which the taxpayer has timely applied for and received an unexpired extension of time to file.

(e) The provisions of this Code section shall control over the provisions of Code Section 48-7-60 or any other law relating to confidential treatment of state income tax return information."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval. The provisions of subsection (c) of Code Section 28-1-8.1 as amended by this Act shall apply with respect to members of the General Assembly named

63 at any time in a report by the state revenue commissioner under subsection (a) of Code
64 Section 28-1-8.1, regardless of whether such report is or was issued before, on, or after the
65 effective date of this Act.

66 **SECTION 3.**

67 All laws and parts of laws in conflict with this Act are repealed.